

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16203700400000</div> <div>JEFFERSON CITY CLERK</div> <div>220 N CHESTNUT STREET</div> <div>JEFFERSON, IA 50129-1900</div>			
CITY OF <u>JEFFERSON</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,812,279		1,812,279	1,756,873
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,812,279		1,812,279	1,756,873
Delinquent property taxes		0		0	
TIF revenues		123,983		123,983	145,651
Other city taxes		441,741	0	441,741	945,617
Licenses and permits		22,408	0	22,408	20,150
Use of money and property		4,409	56,138	60,547	85,652
Intergovernmental		985,628	2,156	987,784	1,106,866
Charges for fees and service		438,195	2,383,958	2,822,153	2,874,789
Special assessments		0	0	0	
Miscellaneous		360,774	155,397	516,171	260,975
Other financing sources		1,137,683	725,771	1,863,454	1,785,515
Total revenues and other sources		5,327,100	3,323,420	8,650,520	8,982,088
Expenditures and Other Financing Uses					
Public safety		592,421	0	592,421	615,812
Public works		541,881	0	541,881	388,664
Health and social services		21,065	0	21,065	14,000
Culture and recreation		895,093	0	895,093	1,207,285
Community and economic development		1,063,153	0	1,063,153	731,651
General government		507,874	0	507,874	519,955
Debt service		414,524	0	414,524	415,786
Capital projects		2,231,786	0	2,231,786	1,635,000
Total governmental activities expenditures		6,267,797	0	6,267,797	5,528,153
Business type activities		0	1,858,954	1,858,954	2,051,780
Total ALL expenditures		6,267,797	1,858,954	8,126,751	7,579,933
Other financing uses, including transfers out		534,179	911,771	1,445,950	1,785,515
Total ALL expenditures/And other financing uses		6,801,976	2,770,725	9,572,701	9,365,448
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,474,876	552,695	-922,181	-383,360
Beginning fund balance July 1, 2012		4,684,889	2,508,174	7,193,063	7,193,063
Ending fund balance June 30, 2013		3,210,013	3,060,869	6,270,882	6,809,703
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 3,385,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,851,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 9,738,915
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/21/2013		
Printed name of city clerk		Telephone →	Area Code	Number	Extension
		515-386-3111			
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/25/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	996,959	462,336		352,984			1,812,279			1,812,279	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	996,959	462,336		352,984	0	0	1,812,279		T01	1,812,279	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	996,959	462,336		352,984	0	0	1,812,279			1,812,279	6
7	TIF revenues			123,983				123,983		T01	123,983	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	42,164						42,164		T19	42,164	13
14	Other local option taxes	33,347	366,230					399,577		T09	399,577	14
15	TOTAL OTHER CITY TAXES	75,511	366,230	0	0	0	0	441,741	0		441,741	15
16	Section B - LICENSES AND PERMITS	22,408						22,408		T29	22,408	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,868	156					4,024	4,985	U20	9,009	18
19	Rents and royalties	385						385	51,153	U40	51,538	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,253	156	0	0	0	0	4,409	56,138		60,547	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		416,103					416,103		C46	416,103	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	37,933						37,933		C89	37,933	49
50	Iowa Department of Transportation		237,500					237,500		C89	237,500	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Housing Rehab		141,290					141,290		C89	141,290	54
55	Police Equipment		1,500					1,500			1,500	55
56	Enrich Iowa		1,714					1,714			1,714	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	37,933	798,107	0	0	0	0	836,040	0		836,040	60
61												61
62	Local grants and reimbursements											62
63	County contributions	20,474	51,590					72,064			72,064	63
64	Library service	0	1,871					1,871		D89	1,871	64
65	Township contributions	31,741						31,741		D89	31,741	65
66	Fire/EMT service							0		D89	0	66
67	School	10,000						10,000		D89	10,000	67
68	Living Roadway Grant	15,000						15,000			15,000	68
69	Misc. grants & reimbursements	16,395	2,517					18,912	2,156		21,068	69
70	Total local grants and reimbursements	93,610	55,978	0	0	0	0	149,588	2,156		151,744	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	131,543	854,085	0	0	0	0	985,628	2,156		987,784	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,018,362	A91	1,018,362	73
74	Sewer							0	880,661	A8Ø	880,661	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	476,039	A81	476,039	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,421						2,421		A89	2,421	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	21,950						21,950		A03	21,950	98
99	Library charges	9,209						9,209		A89	9,209	99
100	Park, recreation, and cultural charges	313,206						313,206		A61	313,206	100
101	Animal control charges	1,110						1,110		A89	1,110	101
102	Other charges - Specify		82,414				0	82,414	8,896		91,310	102
103	Mowing and Snow Removal charges	7,885						7,885			7,885	103
104	TOTAL CHARGES FOR SERVICE	355,781	82,414	0	0	0	0	438,195	2,383,958		2,822,153	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	28,587						28,587		U99	28,587	108
109	Deposits and sales/fuel tax refunds							0	14,600	U99	14,600	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	17,887						17,887		U30	17,887	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	12,415	159,782				4,800	176,997	140,797		317,794	113
114	Refunds and Reimbursements	17,914	52,199					70,113			70,113	114
115	Donations		67,190					67,190			67,190	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	76,803	279,171	0	0	0	4,800	360,774	155,397		516,171	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF JEFFERSON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,663,258	2,044,392	123,983	352,984	0	4,800	4,189,417	2,597,649		6,787,066	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,000	1,200					4,200		NR	4,200	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				413,304			413,304		NR	413,304	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	663,679	56,500					720,179	725,771		1,445,950	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	666,679	57,700	0	413,304	0	0	1,137,683	725,771		1,863,454	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,329,937	2,102,092	123,983	766,288	0	4,800	5,327,100	3,323,420		8,650,520	132
133												133
134	Beginning fund balance July 1, 2012	938,643	2,076,728	223,844	1,113,767	160,195	171,712	4,684,889	2,508,174		7,193,063	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	3,268,580	4,178,820	347,827	1,880,055	160,195	176,512	10,011,989	5,831,594		15,843,583	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	488,157						488,157		E62	488,157	2
3	Purchase of land and equipment		18,620					18,620		G62	18,620	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	0						0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	67,415						67,415		E24	67,415	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	2,468						2,468		E66	2,468	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	15,761						15,761		E32	15,761	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	573,801	18,620	0	0	0	0	592,421			592,421	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	54,541	250,423					304,964		E44	304,964	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		82,626					82,626		E44	82,626	48
49	Traffic control safety — Current operation		3,275					3,275		E44	3,275	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		15,289					15,289		E44	15,289	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation		0					0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		135,727					135,727		E89	135,727	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	54,541	487,340	0	0	0	0	541,881			541,881	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		21,065					21,065		E79	21,065	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	21,065	0	0	0	0	21,065			21,065	103
104												104
105												105
106												106
107												107
108												108
109												109
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	258,401	20,499					278,900		E52	278,900	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	97,844						97,844		E61	97,844	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	348,576						348,576		E61	348,576	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	85,402						85,402		E03	85,402	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	84,371						84,371		E61	84,371	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	874,594	20,499	0	0	0	0	895,093			895,093	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	10,000						10,000		E89	10,000	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	219,251						219,251		E89	219,251	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	11,750						11,750		E50	11,750	145
146	Purchase of land and equipment		500,975					500,975		G50	500,975	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	38,006						38,006		E89	38,006	150
151	Purchase of land and equipment	283,171						283,171		G89	283,171	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	562,178	500,975	0	0	0	0	1,063,153			1,063,153	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	111,307						111,307		E29	111,307	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	73,373						73,373		E23	73,373	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	46,459						46,459		E25	46,459	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	213,341						213,341		E31	213,341	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	26,365						26,365		E89	26,365	171
172	Other general government — Current operation	37,029						37,029		E89	37,029	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	507,874	0	0	0	0	0	507,874			507,874	176
177	Section G — DEBT SERVICE				414,524			414,524			414,524	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	414,524	0	0	414,524			414,524	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Capital Improvements		2,082,627			63,749		2,146,376			2,146,376	184
185	Airport Runway Improvements					31,974		31,974			31,974	185
186	Railroad Grade Separation Project					53,436		53,436			53,436	186
187	Subtotal Regular Capital Projects	0	2,082,627	0	0	149,159	0	2,231,786			2,231,786	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	2,082,627	0	0	149,159	0	2,231,786			2,231,786	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,572,988	3,131,126	0	414,524	149,159	0	6,267,797			6,267,797	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF JEFFERSON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								393,011	E91	393,011	198
199	Purchase of land and equipment								126,776	G91	126,776	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								825,616	E80	825,616	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								56,427	E01	56,427	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								457,124	E81	457,124	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF JEFFERSON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,858,954		1,858,954	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,572,988	3,131,126	0	414,524	149,159	0	6,267,797	1,858,954		8,126,751	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	29,000	505,179					534,179	911,771		1,445,950	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	29,000	505,179	0	0	0	0	534,179	911,771		1,445,950	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,601,988	3,636,305	0	414,524	149,159	0	6,801,976	2,770,725		9,572,701	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								3,060,869		3,060,869	269
270	Total ending fund balance June 30, 2013	666,592	542,515	347,827	1,465,531	11,036	176,512	3,210,013	3,060,869		6,270,882	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,268,580	4,178,820	347,827	1,880,055	160,195	176,512	10,011,989	5,831,594		15,843,583	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF JEFFERSON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94 4,020		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,516,809	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 3,098,000	29U	39U 247,000	49U	49U	49U 2,851,000	49U	I89 66,607
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. G.O. Urban Renewal Corp.	19U 2,325,000	29U	39U	49U 2,325,000	49U	49U	49U	I89 29,471
11. G.O. Refunding	19U 995,000	29U	39U 340,000	49U 655,000	49U	49U	49U	I89 11,525
12. G.O. Corp Purp	19U	29U 405,000	39U	49U 405,000	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	6,418,000	405,000	587,000	3,385,000	0	2,851,000	0	107,603

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

		Amount - Omit cents		
\$	194,778,300	x .05 = \$	9,738,915	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$		\$		6,270,882	6,270,882

REMARKS

V98

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